



3013 (02-02-05)

ANNUAL REPORT

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JEAN MICKELSON of _____
(Person responsible for accounts)

BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	05/01/2006 (Date)
--	----------------------

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEAN A MICKELSON

Title: OFFICE MANAGER

Office Address:

119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address: jmickelson@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JOHN S LUND

Title: PRESIDENT

Office Address:

521 RIVER RD
P.O. BOX 516
BLACK RIVER FALLS, WI 54615

Telephone: (718) 284 - 4585

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KIM SHULT**Title:** AUDITOR**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148**Telephone:** (888) 390 - 7540**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/1/2004**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name:**Title:****Office Address:**

, WI 54615

Telephone: () -**Fax Number:** () -**E-mail Address:**

Name: JIM MAPLE**Title:** INTERM-ADMINISTRATOR**Office Address:**119 N WATER STREET
BLACK RIVER FALLS, WI 54615-1398**Telephone:** (715) 284 - 9463**Fax Number:** (715) 284 - 2232**E-mail Address:**

Name of utility commission/committee: BLACK RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:MR EUGENE G BOISEN, SECRETARY
MR FREDERICK A GOETTL, COMMISSIONER
MR JOHN M LINDAHL, COMMISSIONER
MR JOHN S LUND, PRESIDENT
MR LOUIS J PERRY, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

 Firm Name:

 Contact Person:

 Title:

 Telephone:

 Fax Number:

 E-mail Address:

 Contract/Agreement beginning-ending dates:

 Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,887,628	4,237,166	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,088,039	3,587,023	2
Depreciation Expense (403)	259,346	255,905	3
Amortization Expense (404-407)	6,113	6,113	4
Taxes (408)	274,282	267,375	5
Total Operating Expenses	4,627,780	4,116,416	
Net Operating Income	259,848	120,750	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	259,848	120,750	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,545	6,688	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,552	17,229	10
Miscellaneous Nonoperating Income (421)	536,970	666,290	11
Total Other Income	565,067	690,207	
Total Income	824,915	810,957	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,132)	(38,132)	12
Other Income Deductions (426)	91,590	82,359	13
Total Miscellaneous Income Deductions	53,458	44,227	
Income Before Interest Charges	771,457	766,730	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,794	33,001	14
Amortization of Debt Discount and Expense (428)	4,927	4,927	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	301	151	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	34,022	38,079	
Net Income	737,435	728,651	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,858,355	8,846,345	20
Balance Transferred from Income (433)	737,435	728,651	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	712,401	23
Appropriations of Surplus--Debit (436)	2,917	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,240	4,240	25
Total Unappropriated Earned Surplus End of Year (216)	9,588,633	8,858,355	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,887,628		4,887,628	1
Total (Acct. 400):	4,887,628	0	4,887,628	
Operation and Maintenance Expense (401-402):				
Derived	4,088,039		4,088,039	2
Total (Acct. 401-402):	4,088,039	0	4,088,039	
Depreciation Expense (403):				
Derived	259,346		259,346	3
Total (Acct. 403):	259,346	0	259,346	
Amortization Expense (404-407):				
Derived	6,113		6,113	4
Total (Acct. 404-407):	6,113	0	6,113	
Taxes (408):				
Derived	274,282		274,282	5
Total (Acct. 408):	274,282	0	274,282	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	259,848	0	259,848	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	4,545		4,545	8
Total (Acct. 415-416):	4,545	0	4,545	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST & DIVIDENDS	23,552	0	23,552 11
Total (Acct. 419):	23,552	0	23,552
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		387,664	387,664 12
Contributed Plant - Electric		149,306	149,306 13
NONE	0	0	0 14
Total (Acct. 421):	0	536,970	536,970
TOTAL OTHER INCOME:	28,097	536,970	565,067

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(38,132)		(38,132) 15
NONE	0	0	0 16
Total (Acct. 425):	(38,132)	0	(38,132)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		51,199	51,199 17
Depreciation Expense on Contributed Plant - Electric		40,391	40,391 18
NONE	0	0	0 19
Total (Acct. 426):	0	91,590	91,590
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(38,132)	91,590	53,458

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	28,794		28,794 20
Total (Acct. 427):	28,794	0	28,794

Amortization of Debt Discount and Expense (428):

WATER SYS REVENUE BOND 1997	3,829		3,829 21
WATER SYS REVENUE BOND 2003	1,098		1,098 22
Total (Acct. 428):	4,927	0	4,927

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 24
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	301		301 25
Total (Acct. 431):	301	0	301
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	34,022	0	34,022
NET INCOME:	292,055	445,380	737,435
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,133,907	2,724,448	8,858,355 27
Total (Acct. 216):	6,133,907	2,724,448	8,858,355
Balance Transferred from Income (433):			
Derived	292,055	445,380	737,435 28
Total (Acct. 433):	292,055	445,380	737,435
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE		0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	2,917		2,917 31
Total (Acct. 436)--Debit:	2,917	0	2,917
Appropriations of Income to Municipal Funds--Debit (439):			
6% OF ACCT 200 PAID TO GENERAL CITY	4,240	0	4,240 32
Total (Acct. 439)--Debit:	4,240	0	4,240
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,418,805	3,169,828	9,588,633

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	7,302			7,302	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		2,164			2,164	3
Materials	8	107			115	4
Taxes		50			50	5
Other (list by major classes):						
EQUIPMENT		428			428	6
Total costs and expenses	8	2,749	0	0	2,757	
Net income (or loss)	(8)	4,553	0	0	4,545	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	603,718	4,283,910	0	0	4,887,628	1
Less: interdepartmental sales	0	10,149	0	0	10,149	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	353	8,755			9,108	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	603,365	4,265,006	0	0	4,868,371	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	114,757	65	114,822	1
Electric operating expenses	399,371	13,372	412,743	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,164	72	2,236	6
Other nonutility expenses			0	7
Water utility plant accounts	26,228	15	26,243	8
Electric utility plant accounts	68,791	2,304	71,095	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	6,538	219	6,757	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	16,047	(16,047)	0	18
All other accounts			0	19
Total Payroll	633,896	0	633,896	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	27	1
Electric	47	2
Gas		3
Sewer	26	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,641,318	14,595,263	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,472,464	5,173,687	2
Net Utility Plant	11,168,854	9,421,576	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,168,854	9,421,576	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	166,440	162,443	9
Total Other Property and Investments	166,440	162,443	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	135,321	667,741	10
Special Deposits (132-134)	709,767	0	11
Working Funds (135)			12
Temporary Cash Investments (136)		768,453	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	574,236	465,029	15
Other Accounts Receivable (143)	61,413	73,065	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	16,716	24,155	18
Materials and Supplies (151-163)	281,370	220,409	19
Prepayments (165)	0	45,000	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,778,823	2,263,852	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,833	25,760	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	20,833	25,760	
Total Assets and Other Debits	13,134,950	11,873,631	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	828,980	828,980	26
Appropriated Earned Surplus (215)	42,383	42,383	27
Unappropriated Earned Surplus (216)	9,588,633	8,858,355	28
Total Proprietary Capital	10,459,996	9,729,718	
LONG-TERM DEBT			
Bonds (221-222)	1,095,000	685,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,095,000	685,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	563,193	406,674	33
Payables to Municipality (233)	1,284	(734)	34
Customer Deposits (235)	13,985	10,716	35
Taxes Accrued (236)	209,722	209,484	36
Interest Accrued (237)	3,569	3,525	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	61,180	66,226	41
Total Current and Accrued Liabilities	852,933	695,891	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	40,650	38,519	43
Other Deferred Credits (253)	686,371	724,503	44
Total Deferred Credits	727,021	763,022	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	13,134,950	11,873,631	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,301,238	0	0	8,294,025	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,637,466	0	0	7,382,549	2
Utility Plant in Service - Contributed Plant (101.2)	3,002,439	0	0	1,162,825	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	9,046				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,304,840			142,153	9
Total Utility Plant	7,953,791	0	0	8,687,527	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	811,953	0	0	3,599,615	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	616,350	0	0	398,576	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)				45,970	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	1,428,303	0	0	4,044,161	
Net Utility Plant	6,525,488	0	0	4,643,366	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	756,800	3,453,693			4,210,493	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,169	202,177			259,346	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,494				3,494	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,096	17,622			18,718	10
Other credits (specify):						11
Transportation Clearance	4,058	23,700			27,758	12
					0	13
					0	14
					0	15
Total credits	65,817	243,499	0	0	309,316	16
Debits during year						17
Book cost of plant retired	6,056	60,000			66,056	18
Cost of removal	4,608	37,577			42,185	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	10,664	97,577	0	0	108,241	25
Balance end of year (111.1)	811,953	3,599,615	0	0	4,411,568	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	565,152	358,185			923,337	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	51,199	40,391			91,590	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	51,199	40,391	0	0	91,590	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	616,351	398,576	0	0	1,014,927	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			255,823		255,823	194,732	3
Total Electric Utility					255,823	194,732	

Account	Total End of Year	Amount Prior Year	
Electric utility total	255,823	194,732	1
Water utility (154)	25,547	25,677	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	281,370	220,409	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER SYSTEM REVENUE BONDS 1997	1,098	428	18,269	1
WATER SYSTEM REVENUE BONDS 2003	3,829	428	2,564	2
Total			20,833	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	828,980	1
Changes during year (explain):		
NONE		2
Balance end of year	828,980	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYS REVENUE BONDS 1997	06/16/1997	12/01/2007	5.45%	180,000	1
WATER SYS REVENUE BONDS 2003	07/10/2003	12/01/2017	2.55%	420,000	2
TEMP LOAN	09/09/2005	10/01/2006	2.95%	495,000	3
Total Bonds (Account 221):				1,095,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 1,095,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	209,484	1
Accruals:		
Charged water department expense	100,016	2
Charged electric department expense	174,268	3
Charged sewer department expense	1,128	4
Other (explain):		
NONE		5
Total Accruals and other credits	275,412	
Taxes paid during year:		
County, state and local taxes	234,714	6
Social Security taxes	36,538	7
PSC Remainder Assessment	3,922	8
Other (explain):		
NONE		9
Total payments and other debits	275,174	
Balance end of year	209,722	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYS REVENUE BONDS 1997	448	4,562	4,639	371	1
WATER SYS REVENUE BONDS 2003	2,054	22,591	22,663	1,982	2
TEMPORARY LOAN		1,641	1,641	0	3
Subtotal	2,502	28,794	28,943	2,353	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	1,023	301	108	1,216	6
Subtotal	1,023	301	108	1,216	
Total	3,525	29,095	29,051	3,569	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOILER INSURANCE ELECTRIC & WATER	74,665	3
WATER BOND REQUIREMENT	78,100	4
WATER LOAN	13,675	5
Total (Acct. 125):	166,440	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
DEPOSIT ON GARAGE RENTAL	250	9
BLACK RIVER COUNTRY BANK	391,830	10
LOCAL GOVERNMENT INVESTMENT POOL	317,687	11
Total (Acct. 134):	709,767	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	107,798	13
Electric	466,438	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	574,236	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
INTERST RECEIVABLE	1,905	19
POLE CONTACTS	15,576	20
FINAL CUSTOMER ADVANCES	35,486	21
MISC ACCOUNTS	8,446	22
Total (Acct. 143):	61,413	
Receivables from Municipality (145):		
CITY OF BLACK RIVER FALLS	14,453	23
TOWN OF BROCKWAY	2,263	24
Total (Acct. 145):	16,716	
Prepayments (165):		
NONE		25
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		27
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		30
Total (Acct. 186):	0	
Payables to Municipality (233):		
CITY OF BLACK RIVER FALLS	1,284	31
Total (Acct. 233):	1,284	
Other Deferred Credits (253):		
Regulatory Liability	686,371	32
NONE		33
Total (Acct. 253):	686,371	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,614,897	7,328,723	0	0	10,943,620	1
Materials and Supplies	25,612	225,277	0	0	250,889	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	784,376	3,526,654	0	0	4,311,030	4
Customer Advances for Construction					0	5
Regulatory Liability	442,922	262,515	0	0	705,437	6
NONE					0	7
Average Net Rate Base	2,413,211	3,764,831	0	0	6,178,042	
Net Operating Income	120,592	139,256	0	0	259,848	8
Net Operating Income as a percent of						
Average Net Rate Base	5.00%	3.70%	N/A	N/A	4.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	454,893	269,610	0	0	724,503	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,942	14,190	0	0	38,132	3
Other (specify):						
NONE					0	4
Balance End of Year	430,951	255,420	0	0	686,371	

FINANCIAL SECTION FOOTNOTES

Bonds (Accts. 221 and 222) (Page F-15)

General footnotes

The temporary note will turn into a bond once the filter project is done.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The interest was set up as accrued and will be paid in 2006. This was a temporary note that will turn into a bond in 2006.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The Utility bills placed on the tax roll for the City this year was \$11,447 and they also were bill \$829 for street light heads for a sub-division project and the rest is locates and parts for the Parks and Rec department. The Utility bills 3 companies for pole contacts. There is also a bill that the cable company has for doing trenching on a new subdivision. The Electric Utility billed customer for advances when the estimated amount was not enough.

Identification and Ownership - Contacts (Page iv)

General footnotes

Our Administrator left January 13, 2006 and are in the process of hiring a new administrator.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	600,594	594,496	1
Total Sales of Water	600,594	594,496	
Other Operating Revenues			
Forfeited Discounts (470)	1,124	1,714	2
Miscellaneous Service Revenues (471)	0	135	3
Rents from Water Property (472)	25	25	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,975	2,446	6
Total Other Operating Revenues	3,124	4,320	
Total Operating Revenues	603,718	598,816	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	55,712	98,558	8
Water Treatment Expenses (640-652)	69,631	61,693	9
Transmission and Distribution Expenses (660-678)	50,715	58,361	10
Customer Accounts Expenses (901-905)	33,086	32,676	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	116,798	106,332	13
Total Operation and Maintenance Expenses	325,942	357,620	
Other Operating Expenses			
Depreciation Expense (403)	57,169	56,777	14
Amortization Expense (404-407)		0	15
Taxes (408)	100,015	95,206	16
Total Other Operating Expenses	157,184	151,983	
Total Operating Expenses	483,126	509,603	
NET OPERATING INCOME	120,592	89,213	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,193	55,202	199,944	4
Commercial	251	60,229	148,307	5
Industrial	21	15,391	32,436	6
Total Metered Sales to General Customers (461)	1,465	130,822	380,687	
Private Fire Protection Service (462)	24		13,103	7
Public Fire Protection Service (463)	1		162,591	8
Other Sales to Public Authorities (464)	52	17,209	44,213	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,542	148,031	600,594	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	162,591	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	162,591	
Forfeited Discounts (470):		
Customer late payment charges	1,124	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,124	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CHARTER COMMUNICATIONS	25	8
Total Rents from Water Property (472)	25	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,975	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,975	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,925	18,536	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	27,229	19,311	17
Pumping Labor and Expenses (624)	981	6,692	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	8,577	54,019	25
Total Pumping Expenses	55,712	98,558	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	36,590	30,426	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	30,521	29,668	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	2,520	1,599	33
Total Water Treatment Expenses	69,631	61,693	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	16,046	17,973	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	9,529	6,441	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,504	2,578	43
Maintenance of Transmission and Distribution Mains (673)	17,908	28,021	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	1,537	2,625	46
Maintenance of Meters (676)	191	307	47
Maintenance of Hydrants (677)		416	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	50,715	58,361	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	2,926	3,397	51
Customer Records and Collection Expenses (903)	29,808	29,114	52
Uncollectible Accounts (904)	352	165	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	33,086	32,676	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	20,298	22,247	56
Office Supplies and Expenses (921)	8,133	8,199	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	7,008	5,606	59
Property Insurance (924)	1,008	2,154	60
Injuries and Damages (925)	3,658	5,826	61
Employee Pensions and Benefits (926)	53,916	52,238	62
Regulatory Commission Expenses (928)	13,171	482	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	4,936	4,985	65
Rents (931)		0	66
Maintenance of General Plant (932)	4,670	4,595	67
Total Administrative and General Expenses	116,798	106,332	
Total Operation and Maintenance Expenses	325,942	357,620	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		90,978	86,968	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,128	1,183	2
Net property tax equivalent		89,850	85,785	
Social Security		9,595	8,740	3
PSC Remainder Assessment		570	681	4
Other (specify): NONE			0	5
Total tax expense		100,015	95,206	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238000				3
County tax rate	mills		9.145000				4
Local tax rate	mills		9.214000				5
School tax rate	mills		9.616000				6
Voc. school tax rate	mills		2.599000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.812000				10
Less: state credit	mills		1.198000				11
Net tax rate	mills		29.614000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.214000				14
Combined School Tax Rate	mills		12.215000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.429000				17
Total Tax Rate	mills		30.812000				18
Ratio of Local and School Tax to Total	dec.		0.695476				19
Total tax net of state credit	mills		29.614000				20
Net Local and School Tax Rate	mills		20.595820				21
Utility Plant, Jan. 1	\$	5,828,941	5,828,941				22
Materials & Supplies	\$	25,677	25,677				23
Subtotal	\$	5,854,618	5,854,618				24
Less: Plant Outside Limits	\$	243,946	243,946				25
Taxable Assets	\$	5,610,672	5,610,672				26
Assessment Ratio	dec.		0.787300				27
Assessed Value	\$	4,417,282	4,417,282				28
Net Local & School Rate	mills		20.595820				29
Tax Equiv. Computed for Current Year	\$	90,978	90,978				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	90,978					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	257,532		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,906		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	281,438	0	
PUMPING PLANT			
Land and Land Rights (320)	87,910		12
Structures and Improvements (321)	258,474		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	6,294		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	98,654		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	451,332	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	33,177		23
Total Water Treatment Plant	33,177	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			257,532	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,906	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>281,438</u>	
PUMPING PLANT				
Land and Land Rights (320)			87,910	12
Structures and Improvements (321)			258,474	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			6,294	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		0	98,654	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>451,332</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			33,177	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>33,177</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	341		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	86,476		26
Transmission and Distribution Mains (343)	1,880,911	34,914	27
Fire Mains (344)	0		28
Services (345)	313,009	5,739	29
Meters (346)	139,088	3,549	30
Hydrants (348)	233,664	3,105	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,653,489	47,307	
GENERAL PLANT			
Land and Land Rights (389)	2,802		33
Structures and Improvements (390)	86,671		34
Office Furniture and Equipment (391)	2,014	1,886	35
Computer Equipment (391.1)	11,027		36
Transportation Equipment (392)	38,649		37
Stores Equipment (393)	21		38
Tools, Shop and Garage Equipment (394)	23,793	2,000	39
Laboratory Equipment (395)	5,101		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,815		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	172,893	3,886	
Total utility plant in service directly assignable	3,592,329	51,193	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,592,329	51,193	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			341	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			86,476	26
Transmission and Distribution Mains (343)	458		1,915,367	27
Fire Mains (344)			0	28
Services (345)			318,748	29
Meters (346)	3,835		138,802	30
Hydrants (348)	253		236,516	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,546	0	2,696,250	
GENERAL PLANT				
Land and Land Rights (389)			2,802	33
Structures and Improvements (390)			86,671	34
Office Furniture and Equipment (391)			3,900	35
Computer Equipment (391.1)	225		10,802	36
Transportation Equipment (392)			38,649	37
Stores Equipment (393)			21	38
Tools, Shop and Garage Equipment (394)	1,285		24,508	39
Laboratory Equipment (395)			5,101	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			2,815	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	1,510	0	175,269	
Total utility plant in service directly assignable	6,056	0	3,637,466	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	6,056	0	3,637,466	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	268,043		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	268,043	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	269,683		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,006		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,603		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	345,292	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,466		23
Total Water Treatment Plant	5,466	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			268,043	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	268,043	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			269,683	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,006	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,603	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	345,292	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,466	23
Total Water Treatment Plant	0	0	5,466	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	211,874		26
Transmission and Distribution Mains (343)	1,247,873	263,861	27
Fire Mains (344)	0		28
Services (345)	361,407	68,993	29
Meters (346)	0		30
Hydrants (348)	156,860	54,810	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,978,014	387,664	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	17,960		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	17,960	0	
Total utility plant in service directly assignable	2,614,775	387,664	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,614,775	387,664	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			211,874 26
Transmission and Distribution Mains (343)		0	1,511,734 27
Fire Mains (344)			0 28
Services (345)			430,400 29
Meters (346)			0 30
Hydrants (348)		0	211,670 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,365,678
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			17,960 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	17,960
Total utility plant in service directly assignable	0	0	3,002,439
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,002,439

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	65,425	2.94%	7,571	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	3,527	1.77%	423	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	68,952		7,994	
PUMPING PLANT				
Structures and Improvements (321)	66,951	2.44%	6,307	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	2,332	4.42%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	31,118	4.42%	4,116	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	100,401		10,423	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	14,716	5.00%	1,659	17
Total Water Treatment Plant	14,716		1,659	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	51,022	1.87%	1,617	19
Transmission and Distribution Mains (343)	280,586	0.93%	17,653	20
Fire Mains (344)	0			21
Services (345)	70,737	2.09%	6,505	22
Meters (346)	76,885	5.03%	6,989	23
Hydrants (348)	26,351	1.59%	3,738	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314		3,739			69,257	4
315					0	5
316					3,950	6
317					0	7
	0	3,739	0	0	73,207	
321		36			73,222	8
322					0	9
323					2,332	10
324					0	11
325					35,234	12
326					0	13
327					0	14
328					0	15
	0	36	0	0	110,788	
331					0	16
332		3			16,372	17
	0	3	0	0	16,372	
341					0	18
342					52,639	19
343	458	830			296,951	20
344					0	21
345					77,242	22
346	3,835				80,039	23
348	253				29,836	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	505,581		36,502	
GENERAL PLANT				
Structures and Improvements (390)	16,797	2.25%	246	26
Office Furniture and Equipment (391)	2,014	5.83%	173	27
Computer Equipment (391.1)	8,994	26.67%		28
Transportation Equipment (392)	18,749	10.50%	4,058	29
Stores Equipment (393)	21	5.83%		30
Tools, Shop and Garage Equipment (394)	14,754	5.83%	1,408	31
Laboratory Equipment (395)	3,527	5.83%	297	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	2,294	9.17%	1,961	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	67,150		8,143	
Total accum. prov. directly assignable	756,800		64,721	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	756,800		64,721	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>4,546</u>	<u>830</u>	<u>0</u>	<u>0</u>	<u>536,707</u>	
390					17,043	26
391					2,187	27
391.1	225				8,769	28
392					22,807	29
393					21	30
394	1,285		1,096		15,973	31
395					3,824	32
396					0	33
397					4,255	34
397.1					0	35
398					0	36
399					0	37
	<u>1,510</u>	<u>0</u>	<u>1,096</u>	<u>0</u>	<u>74,879</u>	
	<u>6,056</u>	<u>4,608</u>	<u>1,096</u>	<u>0</u>	<u>811,953</u>	
					0	38
	<u>6,056</u>	<u>4,608</u>	<u>1,096</u>	<u>0</u>	<u>811,953</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	68,109	2.94%	7,880	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	68,109		7,880	
PUMPING PLANT				
Structures and Improvements (321)	71,843	2.44%	6,580	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	15,921	4.42%	1,901	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	13,106	4.42%	1,686	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	100,870		10,167	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	2,424	5.00%	273	17
Total Water Treatment Plant	2,424		273	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	125,006	1.87%	3,962	19
Transmission and Distribution Mains (343)	151,582	0.93%	12,832	20
Fire Mains (344)	0			21
Services (345)	75,126	2.09%	8,372	22
Meters (346)	0			23
Hydrants (348)	18,531	1.59%	2,930	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					75,989	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	75,989	
321					78,423	8
322					0	9
323					17,822	10
324					0	11
325					14,792	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	111,037	
331					0	16
332					2,697	17
	0	0	0	0	2,697	
341					0	18
342					128,968	19
343					164,414	20
344					0	21
345					83,498	22
346					0	23
348					21,461	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	370,245		28,096	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	23,504	26.67%	4,782	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	23,504		4,782	
Total accum. prov. directly assignable	565,152		51,198	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	565,152		51,198	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	0	0	0	0	398,341	
390					0	26
391					0	27
391.1					28,286	28
392					0	29
393					0	30
394					0	31
395					0	32
396					0	33
397					0	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	28,286	
	0	0	0	0	616,350	
					0	38
	0	0	0	0	616,350	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,641	15,641	1
February			13,794	13,794	2
March			17,800	17,800	3
April			16,020	16,020	4
May			17,789	17,789	5
June			20,046	20,046	6
July			23,261	23,261	7
August			21,229	21,229	8
September			18,327	18,327	9
October			17,724	17,724	10
November			16,984	16,984	11
December			17,353	17,353	12
Total annual pumpage	0	0	215,968	215,968	
Less: Water sold				148,031	13
Volume pumped but not sold				67,937	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				23,343	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				23,343	19
Volume pumped but unaccounted for				44,594	20
Percent of water lost				21%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Last year we had the loss at 5% but we had 2 subdivision projects going on plus putting in water filter plant. The Utility has its meters tested regularly. The Utility is looking at having Rural Water come in and do some checking for us.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				795	23
Date of maximum: 8/17/2005					24
Cause of maximum:					25
Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				455	26
Date of minimum: 11/13/2005					27
Total KWH used for pumping for the year				329,402	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
W9885 AIRPORT ROAD	3	84	18	374,400	Yes	1
W9869 AIRPORT ROAD	4	104	24	792,000	Yes	2
550 RYE BLUFF ROAD	5	168	30	403,200	Yes	3
450 RYE BLUFF ROAD	6	160	30	504,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 5	1
Location	W9885 AIRPORT ROAD	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTH WEST	LAYNE NORTH WEST	5
Year Installed	1979	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	600	300	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTOR	US MOTOR	9
Year Installed	1979	1995	1995	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	40	25	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6			14
Location	450 RYE BLUFF ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NORTH WEST			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1995			23
Type	ELECTRIC			24
Horsepower	25			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK 1	TANK 2	TANK 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1923	1970	1978	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	72	72	131	10
Total capacity in gallons (actual)	150,000	500,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3360	1.3360	1.3360	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	5,280	0	0	0	5,280	1
M	D	1.000	747	0	0	0	747	2
M	D	1.500	5,624	0	0	0	5,624	3
M	D	2.000	9,643	0	0	0	9,643	4
M	D	4.000	5,289	0	0	0	5,289	5
P	D	4.000	300	0	0	0	300	6
M	D	6.000	64,288	0	0	0	64,288	7
P	D	6.000	3,195	0	0	0	3,195	8
M	D	8.000	37,059	5,768	0	0	42,827	9
M	S	8.000	922	0	0	0	922	10
M	D	10.000	8,444	1,240	0	0	9,684	11
M	D	12.000	18,927	0	0	0	18,927	12
M	S	12.000	0	0	0	0	0	13
M	T	12.000	1,464	0	0	0	1,464	14
Total Within Municipality			161,182	7,008	0	0	168,190	
M	D	12.000	5,530	0	0	0	5,530	15
M	S	12.000	0	0	0	0	0	16
Total Outside of Municipality			5,530	0	0	0	5,530	
Total Utility			166,712	7,008	0	0	173,720	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	807	0	0	0	807		1
M	1.000	615	92	0	0	707		2
M	1.250	9	0	0	0	9		3
M	1.500	67	0	0	0	67		4
P	1.500	2	0	0	0	2		5
M	2.000	40	0	0	0	40		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
P	4.000	1	0	0	0	1		9
M	4.000	8	0	0	0	8		10
M	6.000	8	0	0	0	8		11
M	8.000	4	1	0	0	5		12
M	10.000	1	0	0	0	1		13
M	12.000	1	0	0	0	1		14
Total Utility		1,568	93	0	0	1,661	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,362	43	57	71	1,419	88	1
0.750	87	6	0	37	130	10	2
1.000	69	0	2	(2)	65	4	3
1.250	3	0	3	3	3	0	4
1.500	27	0	0	0	27	1	5
2.000	21	1	0	3	25	12	6
3.000	11	0	0	(2)	9	9	7
4.000	8	0	0	0	8	8	8
Total:	1,588	50	62	110	1,686	132	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,178	148	7	16	1	69	1,419	1
0.750	74	15	3	3	0	35	130	2
1.000	10	33	8	11	0	3	65	3
1.250	0	3	0	0	0	0	3	4
1.500	2	16	0	6	0	3	27	5
2.000	0	7	5	10	0	3	25	6
3.000	0	5	0	4	0	0	9	7
4.000	0	3	1	2	0	2	8	8
Total:	1,264	230	24	52	1	115	1,686	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	236	15	1		250	2
Total Fire Hydrants	244	15	1	0	258	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	258
Number of distribution system valves end of year:	430
Number of distribution valves operated during year:	240

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 633. This year the Utility employees did the rehab on the wells. In 2005 they contracted out the work done on well #6 and the contractor also did maintenance on the well.

Acct 928 Costs were incurred from the Public Service Commission for costs for a full rate increase.

Acct 673 was down from last year due to the number of main breaks were less.

Property Tax Equivalent (Water) (Page W-07)

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

The City of Black River Falls passed a resolution that for 10 years the Water Utility would not be taxed on major improvements. The amount for 2005 is \$473,746.70.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

The Utility retired 2", 6" and 10" valves.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The Utility adjustments were to bring the account to actual with the Utilities General Ledger.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

The Utility overdepreciated Acct 397. An adjustment will have to be made next year.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

The Utility believes it has to do with retiring plant that should have been contributed plant. The Utility will check on this and correct it in 2006.

Pumping and Purchased Water Statistics (Page W-16)

General footnotes

The Utility has two wells on the Rural Cooperative rate and the utility also added a booster station that is in this figure this year.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The Water Utility had 2 sub-divisions installed this year. They are both projects through contributed plant costs.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The Utility installed services were contributed plant. They were paid for by the developer.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

This figure is always zero.

Meters (Page W-23)

Explain all reported adjustments.

The Utility adjusted meters in order to balance with the meters in use and in stock.

Explain program for replacing or testing meters 1" or smaller.

The meter testing program for 1" and under is on a 10 year cycle. The Utility tests about 10% a year. The Utility is in the process of going to urd meter reading system. There will be new meters installed or an urd will be installed on them over a 10 year period starting in 2006.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

All station meters are tested yearly.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The Utility operates all hydrants twice a year.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	4,250,056	3,596,378	1
Total Sales of Electricity	4,250,056	3,596,378	
Other Operating Revenues			
Forfeited Discounts (450)	8,019	11,136	2
Miscellaneous Service Revenues (451)	1,380	1,235	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	26,724	27,141	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	(2,269)	2,460	7
Total Other Operating Revenues	33,854	41,972	
Total Operating Revenues	4,283,910	3,638,350	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	3,262,203	2,737,771	8
Transmission Expenses (560-573)	16,601	10,741	9
Distribution Expenses (580-598)	167,183	168,695	10
Customer Accounts Expenses (901-905)	102,423	88,466	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	213,687	223,730	13
Total Operation and Maintenance Expenses	3,762,097	3,229,403	
Other Expenses			
Depreciation Expense (403)	202,177	199,128	14
Amortization Expense (404-407)	6,113	6,113	15
Taxes (408)	174,267	172,169	16
Total Other Expenses	382,557	377,410	
Total Operating Expenses	4,144,654	3,606,813	
NET OPERATING INCOME	139,256	31,537	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,019	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,019	
Miscellaneous Service Revenues (451):		
NSF CHECK CHARGE	495	3
RECONNECTION CHARGE	885	4
Total Miscellaneous Service Revenues (451)	1,380	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	14,724	6
CELL TOWER RENTAL FEE	12,000	7
Total Rent from Electric Property (454)	26,724	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
CREDITS WROTE OFF	16	9
CLEARING SALES TAX	(2,285)	10
Total Other Electric Revenues (456)	(2,269)	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	104,563	93,552	14
Water for Power (536)	0		15
Hydraulic Expenses (537)	8,911	6,220	16
Electric Expenses (538)	0		17
Miscellaneous Hydraulic Power Generation Expenses (539)	0		18
Rents (540)	0		19
Maintenance Supervision and Engineering (541)	0		20
Maintenance of Structures (542)	0		21
Maintenance of Reservoirs, Dams and Waterways (543)	24,086	4,690	22
Maintenance of Electric Plant (544)	0		23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
Total Hydraulic Power Generation Expenses	137,560	104,462	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0		25
Fuel (547)	0		26
Generation Expenses (548)	10		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	10	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	3,124,463	2,633,119	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	180	180	36
Total Other Power Supply Expenses	3,124,643	2,633,299	
Total Power Production Expenses	3,262,203	2,737,771	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	249	2,476	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)	16,352	8,265	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	16,601	10,741	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	39,812	31,258	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)		0	52
Overhead Line Expenses (583)	45,132	31,317	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	5,858	5,978	55
Meter Expenses (586)	20,082	21,627	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	2,668	1,919	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	51,531	71,571	63
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)	98	1,556	65
Maintenance of Street Lighting and Signal Systems (596)	1,116	2,827	66
Maintenance of Meters (597)	886	642	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	167,183	168,695	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	37,703	32,986	70
Customer Records and Collection Expenses (903)	55,966	54,725	71
Uncollectible Accounts (904)	8,754	755	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	102,423	88,466	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,144	19,289	78
Office Supplies and Expenses (921)	7,031	10,088	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	9,909	9,200	81
Property Insurance (924)	(2,403)	3,737	82
Injuries and Damages (925)	19,526	12,087	83
Employee Pensions and Benefits (926)	114,795	134,818	84
Regulatory Commission Expenses (928)		3,392	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	22,579	13,025	87
Rents (931)		0	88
Maintenance of General Plant (932)	25,106	18,094	89
Total Administrative and General Expenses	213,687	223,730	
Total Operation and Maintenance Expenses	3,762,097	3,229,403	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		118,742	122,517	1
Social Security		26,943	29,655	2
Wisconsin Gross Receipts Tax		25,229	15,970	3
PSC Remainder Assessment		3,353	4,027	4
Other (specify): NONE			0	5
Total tax expense		174,267	172,169	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238000				3
County tax rate	mills		9.145000				4
Local tax rate	mills		9.214000				5
School tax rate	mills		9.616000				6
Voc. school tax rate	mills		2.599000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.812000				10
Less: state credit	mills		1.198000				11
Net tax rate	mills		29.614000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.214000				14
Combined School Tax Rate	mills		12.215000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.429000				17
Total Tax Rate	mills		30.812000				18
Ratio of Local and School Tax to Total	dec.		0.695476				19
Total tax net of state credit	mills		29.614000				20
Net Local and School Tax Rate	mills		20.595820				21
Utility Plant, Jan. 1	\$	8,050,905	8,050,905				22
Materials & Supplies	\$	194,732	194,732				23
Subtotal	\$	8,245,637	8,245,637				24
Less: Plant Outside Limits	\$	922,707	922,707				25
Taxable Assets	\$	7,322,930	7,322,930				26
Assessment Ratio	dec.		0.787300				27
Assessed Value	\$	5,765,343	5,765,343				28
Net Local & School Rate	mills		20.595820				29
Tax Equiv. Computed for Current Year	\$	118,742	118,742				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	118,742					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	244,513		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	244,513	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	20,992		11
Structures and Improvements (331)	51,942		12
Reservoirs, Dams and Waterways (332)	594,141	3,585	13
Water Wheels, Turbines and Generators (333)	298,099		14
Accessory Electric Equipment (334)	645,047	7,093	15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	1,610,221	10,678	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	145,226		19
Fuel Holders, Producers and Accessories (342)	3,522		20
Prime Movers (343)	310,617		21
Generators (344)	51,162		22
Accessory Electric Equipment (345)	41,178		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	551,705	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			244,513	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	244,513	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			20,992	11
Structures and Improvements (331)			51,942	12
Reservoirs, Dams and Waterways (332)			597,726	13
Water Wheels, Turbines and Generators (333)			298,099	14
Accessory Electric Equipment (334)			652,140	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	1,620,899	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			145,226	19
Fuel Holders, Producers and Accessories (342)			3,522	20
Prime Movers (343)			310,617	21
Generators (344)			51,162	22
Accessory Electric Equipment (345)			41,178	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	551,705	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	3,572		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	123,363		29
Overhead Conductors and Devices (356)	114,083		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	241,018	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	34,471		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,047,177		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	668,177	32,523	38
Overhead Conductors and Devices (365)	844,928	35,240	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	172,026		41
Line Transformers (368)	681,831	55,327	42
Services (369)	276,936	30,631	43
Meters (370)	200,148	2,587	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	75,165	17,728	47
Total Distribution Plant	4,000,859	174,036	
GENERAL PLANT			
Land and Land Rights (389)	12,222		48
Structures and Improvements (390)	191,221	1,128	49
Office Furniture and Equipment (391)	20,693		50
Computer Equipment (391.1)	12,876	2,443	51
Transportation Equipment (392)	274,839		52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	36,085	2,316	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			3,572	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			123,363	29
Overhead Conductors and Devices (356)			114,083	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	241,018	
DISTRIBUTION PLANT				
Land and Land Rights (360)			34,471	34
Structures and Improvements (361)			0	35
Station Equipment (362)			1,047,177	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	2,858		697,842	38
Overhead Conductors and Devices (365)	2,098		878,070	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)	12,607	(30,885)	128,534	41
Line Transformers (368)	35,822		701,336	42
Services (369)	1,009		306,558	43
Meters (370)	1,101		201,634	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	2,703		90,190	47
Total Distribution Plant	58,198	(30,885)	4,085,812	
GENERAL PLANT				
Land and Land Rights (389)			12,222	48
Structures and Improvements (390)			192,349	49
Office Furniture and Equipment (391)			20,693	50
Computer Equipment (391.1)	1,802		13,517	51
Transportation Equipment (392)			274,839	52
Stores Equipment (393)			3,532	53
Tools, Shop and Garage Equipment (394)			38,401	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	25,085	7,935	55
Power Operated Equipment (396)	41,556		56
Communication Equipment (397)	8,473		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	626,582	13,822	
Total utility plant in service directly assignable	7,274,898	198,536	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 7,274,898	 198,536	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			33,020 55
Power Operated Equipment (396)			41,556 56
Communication Equipment (397)			8,473 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	1,802	0	638,602
Total utility plant in service directly assignable	60,000	(30,885)	7,382,549
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	60,000	(30,885)	7,382,549

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	1,952		12
Reservoirs, Dams and Waterways (332)	116,872		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	118,824	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			1,952 12
Reservoirs, Dams and Waterways (332)			116,872 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	118,824
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	20,172		29
Overhead Conductors and Devices (356)	37,578		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	57,750	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	117,418		38
Overhead Conductors and Devices (365)	91,661		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	376,351	147,043	41
Line Transformers (368)	300		42
Services (369)	142,085	2,263	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	77,867		47
Total Distribution Plant	805,682	149,306	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	31,263		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			20,172 29
Overhead Conductors and Devices (356)			37,578 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	57,750
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			117,418 38
Overhead Conductors and Devices (365)			91,661 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			523,394 41
Line Transformers (368)			300 42
Services (369)			144,348 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			77,867 47
Total Distribution Plant	0	0	954,988
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			31,263 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	31,263	0	
Total utility plant in service directly assignable	1,013,519	149,306	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,013,519	 149,306	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	31,263
Total utility plant in service directly assignable	0	0	1,162,825
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,162,825

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0	2.86%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	60,188	2.10%		7
Reservoirs, Dams and Waterways (332)	168,413	2.10%	12,515	8
Water Wheels, Turbines and Generators (333)	78,135	2.10%	6,260	9
Accessory Electric Equipment (334)	433,949	3.50%	22,701	10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	740,685		41,476	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	145,226	3.00%		13
Fuel Holders, Producers and Accessories (342)	1,412	3.50%		14
Prime Movers (343)	310,617	3.50%		15
Generators (344)	30,646	3.40%		16
Accessory Electric Equipment (345)	41,178	3.40%		17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	529,079		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	85,600	3.30%	4,071	22
Overhead Conductors and Devices (356)	82,329	3.00%	3,422	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331				0	60,188	7
332				0	180,928	8
333				0	84,395	9
334					456,650	10
335					0	11
336					0	12
	0	0	0	0	782,161	
341					145,226	13
342					1,412	14
343		0	415	0	311,032	15
344		27,783	14,408	0	17,271	16
345					41,178	17
346					0	18
	0	27,783	14,823	0	516,119	
352					0	19
353					0	20
354					0	21
355					89,671	22
356					85,751	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	167,929		7,493	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	443,370	3.10%	32,462	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	233,670	3.90%	26,505	30
Overhead Conductors and Devices (365)	283,696	3.20%	27,535	31
Underground Conduit (366)	0	10.00%		32
Underground Conductors and Devices (367)	55,955	3.30%	5,089	33
Line Transformers (368)	354,071	3.20%	22,131	34
Services (369)	112,096	4.40%	12,837	35
Meters (370)	96,513	3.60%	7,232	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	5,079	4.10%	3,390	39
Total Distribution Plant	1,584,450		137,181	
GENERAL PLANT				
Structures and Improvements (390)	155,681	2.50%	4,794	40
Office Furniture and Equipment (391)	5,093	5.40%	1,117	41
Computer Equipment (391.1)	(1,287)	14.30%		42
Transportation Equipment (392)	205,841	11.00%	23,700	43
Stores Equipment (393)	3,532	4.00%		44
Tools, Shop and Garage Equipment (394)	23,261	5.00%	1,862	45
Laboratory Equipment (395)	13,377	5.00%	1,453	46
Power Operated Equipment (396)	24,751	15.00%	6,233	47
Communication Equipment (397)	1,301	6.70%	568	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	431,550		39,727	
Total accum. prov. directly assignable	3,453,693		225,877	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,422</u>	
361					0	27
362					475,832	28
363					0	29
364	2,858	1,809	96	0	255,604	30
365	2,098	5,936	616	0	303,813	31
366					0	32
367	12,607	1,019	2,025	0	49,443	33
368	35,822			0	340,380	34
369	1,009	235	62	0	123,751	35
370	1,101				102,644	36
371					0	37
372					0	38
373	2,703	795		0	4,971	39
	<u>58,198</u>	<u>9,794</u>	<u>2,799</u>	<u>0</u>	<u>1,656,438</u>	
390					160,475	40
391					6,210	41
391.1	1,802			0	(3,089)	42
392					229,541	43
393					3,532	44
394					25,123	45
395					14,830	46
396					30,984	47
397					1,869	48
398					0	49
399					0	50
	<u>1,802</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>469,475</u>	
	<u>60,000</u>	<u>37,577</u>	<u>17,622</u>	<u>0</u>	<u>3,599,615</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	3,453,693		225,877

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>60,000</u>	<u>37,577</u>	<u>17,622</u>	<u>0</u>	<u>3,599,615</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	1,952	2.10%		7
Reservoirs, Dams and Waterways (332)	66,827	2.10%	2,454	8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	68,779		2,454	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	998	3.30%	666	22
Overhead Conductors and Devices (356)	1,691	3.00%	1,127	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					1,952 7
332					69,281 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	71,233
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					1,664 22
356					2,818 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	2,689		1,793	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	40,057	3.90%	4,579	30
Overhead Conductors and Devices (365)	34,893	3.20%	2,744	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	108,187	3.30%	14,846	33
Line Transformers (368)	200	3.20%	10	34
Services (369)	65,798	4.40%	6,302	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	14,043	4.10%	3,192	39
Total Distribution Plant	263,178		31,673	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	23,539	14.30%	4,471	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	23,539		4,471	
Total accum. prov. directly assignable	358,185		40,391	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,482</u>	
361					0	27
362					0	28
363					0	29
364					44,636	30
365					37,637	31
366					0	32
367					123,033	33
368					210	34
369					72,100	35
370					0	36
371					0	37
372					0	38
373					17,235	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>294,851</u>	
390					0	40
391					0	41
391.1					28,010	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,010</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>398,576</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	358,185		40,391

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>398,576</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	53	0	0		53	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	11	0	0		11	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV	4				4	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	100	12
Total	102	13
Total customers on rural lines at end of year	102	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month		kW	Day	Date	Time Beginning	(kWh)
(a)		(b)	of Week	(MM/DD/YYYY)	(HH:MM)	(000's)
			(c)	(d)	(e)	(f)
January	01	11,284	Tuesday	01/18/2005	08:00	6,151
February	02	9,533	Thursday	02/24/2005	08:00	4,950
March	03	10,162	Thursday	03/03/2005	08:00	5,292
April	04	8,371	Friday	04/01/2005	08:00	4,094
May	05	8,160	Thursday	05/12/2005	11:00	4,127
June	06	11,135	Monday	06/27/2005	03:00	4,852
July	07	11,225	Wednesday	07/13/2005	03:00	5,478
August	08	11,228	Tuesday	08/09/2005	04:00	5,254
September	09	10,434	Monday	09/12/2005	03:00	4,392
October	10	9,661	Tuesday	10/04/2005	03:00	4,431
November	11	8,956	Thursday	11/17/2005	08:00	4,795
December	12	10,456	Monday	12/19/2005	09:00	3,639
Total		120,605				57,455

System Name BLACK RIVER FALLS MUN ELEC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		3,645	3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		3,645	7
Purchases		58,957	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		62,602	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		59,189	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		366	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		366	23
Total Sold and Used		59,555	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,047	27
Total Energy Losses		3,047	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.8673%	29
Total Disposition of Energy		62,602	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL	RG-1	86	1,186	1
URBAN	RG-1	2,070	19,742	2
Total Sales for Residential Sales		2,156	20,928	
Commercial & Industrial				
COMMERICAL	CG-1	466	15,378	3
LARGE POWER	CP-1	21	7,702	4
LARGE POWER TIME OF DAY	CP-2	11	14,771	5
Total Sales for Commercial & Industrial		498	37,851	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	7	410	6
Total Sales for Public Street & Highway Lighting		7	410	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,661	59,189	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		97,202	9,596	106,798	1
		1,330,974	160,747	1,491,721	2
0	0	1,428,176	170,343	1,598,519	
		1,048,929	127,588	1,176,517	3
23,131		432,715	65,256	497,971	4
36,336		788,517	122,193	910,710	5
59,467	0	2,270,161	315,037	2,585,198	
		62,850	3,489	66,339	6
0	0	62,850	3,489	66,339	
				0	7
0	0	0	0	0	
59,467	0	3,761,187	488,869	4,250,056	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI SYSTEM				1
Point of Delivery		BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69000				4
Point of Metering		OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW		120,605				6
Average load factor		66.9649%				7
Total Cost of Purchased Power		3,124,463				8
Average cost per kWh		0.0530				9
On-Peak Hours (if applicable)		:00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	2,760	3,322			12
	February	2,346	2,547			13
	March	2,605	2,634			14
	April	1,989	2,076			15
	May	1,991	2,124			16
	June	2,504	2,340			17
	July	2,428	3,040			18
	August	2,656	2,468			19
	September	2,136	2,248			20
	October	2,111	2,311			21
	November	2,281	2,469			22
	December	2,566	3,005			23
	Total kWh (000)	28,373	30,584			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,146	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,000	7
Date and Hour of Such Maximum Demand	9/26/2005 14	8
Load Factor	0.3591	9
Maximum Net Generation in Any One Day	20,900	10
Date of Such Maximum	9/26/2005	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	8,730	13
Is Plant Owned or Leased?		14
Total Production Expenses	137,560	15
Cost per kWh of Net Generation (\$)	44	16
Monthly Net Generation --- kWh (000):		
January	95	17
February	234	18
March	215	19
April	509	20
May	565	21
June	425	22
July	138	23
August	9	24
September	266	25
October	239	26
November	194	27
December	257	28
Total kWh (000)	3,146	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	BRF MUN UT	BRF MUN UT		1
Unit Identification	#2	#1		2
Type of Generation	HYDRO	HYDRO		3
kWh Net Generation (000)	1,044	2,102		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	400	800		7
Date and Hour of Such Maximum Demand	1/1/2005 10	11/27/2005 9		8
Load Factor	0.2979	0.2999		9
Maximum Net Generation in Any One Day	8,900	14,200		10
Date of Such Maximum	06/29/2005	11/18/2005		11
Number of Hours Generators Operated	7,359	3,718		12
Maximum Continuous or Dependable Capacity--kW	8,400	330		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	49,260	88,300		15
Cost per kWh of Net Generation (\$)	47.1839	42.0076		16
Monthly Net Generation --- kWh (000):				17
January	70	25		18
February	103	131		19
March	127	88		20
April	169	340		21
May	179	386		22
June	141	284		23
July	83	55		24
August	9	0		25
September	105	161		26
October	58	181		27
November	0	194		28
December	0	257		29
Total kWh (000)	1,044	2,102		30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)				33
Average Cost per Barrel of Oil Burned (\$)				34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil				39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
BRF MUN UT	2	1941	RECIP	WORTHINGTON COR	327	750
BRF MUN UT	3	1947	RECIP	WORTHINGTON COR	360	1,320
BRF MUN UT	4	1955	RECIP	WORTHINGTON COR	360	2,010
BRF MUN UT	1	1941	RECIP	WORTHINGTON COR	327	500
Total						4,580

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0
1								

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1941	2		521	651		1
1949	2		925	1,156		2
1955	2		1,420	1,775		3
1941	2		344	430		4
Total		0	3,210	4,012	0	0

1

2

3

4

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTIC	2	1,919	200	425	1
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTIC	1	1,947	138	925	2
Total							1,350	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
19	19	1,919	2	2,340	330	400		1
22	22	1,947	2	1,305	600	750		2
Total				3,645	930	1,150	0	0

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1	2	3	4		1
Voltage--High Side	69,000	69,000	69,000	69,000		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Total Capacity of Transformers in kVA	3,750	5,000	8,400	5,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	4,632	3,659	3,107	2,680		7
Dt and Hr of Such Maximum Demand	01/18/2005	08/02/2005	01/17/2005	06/27/2005		8
	09:00	16:00	08:00	14:00		9
Kwh Output	17,665,072	12,929,736	13,816,482	14,546,183		10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,843	864	47,017	1
Acquired during year	6	38	1,525	2
Total	2,849	902	48,542	3
Retired during year	17	66	2,852	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,832	836	45,690	6
Number end of year accounted for as follows:				7
In customers' use	2,661	734	39,410	8
In utility's use	9	5	128	9
				10
Locked meters on customers' premises				11
In stock	162	97	6,152	12
Total end of year	2,832	836	45,690	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	354	185,252	1
Sodium Vapor	250	131	175,160	2
Total		485	360,412	
Ornamental				
Sodium Vapor	70	52	19,390	3
Sodium Vapor	400	11	5,580	4
Total		63	24,970	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

The Utility has been doing maintenance work on hydro #1 in 2005 that will continue through 2006.

Property Tax Equivalent (Electric) (Page E-05)

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

The Utility does not pay tax on the dam license which is \$244,513.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

The adjustment in Acct 367 would actually be a negative addition to plant. The contributed plant is more than what is put 2005. The Utility was informed by the lineforeman of what in advances was Urd conduit. The Utility had 2 subdivisions developed in 2005 and we have settled with the one developer and all the paper work wasn't completed. It should all balance out next year.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

The Utility had 2 sub-divisions intalled this year.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-10)

If End of Year Balance is less than zero, please explain.

The Utility over depreciated this acct 391.1.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Accounts 331 and 343 were fully depreciation so the Utility will make a correction on these accounts.

Internal Combustion Generation Plants (Page E-23)

General footnotes

The Utilities Diesel engines are being torn out and will be retired in 2006.
